

SENATE BILL No. 71

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-9-27-86.

Synopsis: Drainage assessments against state property. Provides that the state is not exempt from drainage assessments and is not entitled to a refund of a drainage assessment paid before January 1, 2006.

Effective: January 1, 2006 (retroactive).

Ford, Gard, Heinold

January 9, 2006, read first time and referred to Committee on Agriculture and Small Business.

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Second Regular Session 114th General Assembly (2006)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2005 Regular Session of the General Assembly.

SENATE BILL No. 71

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 36-9-27-86 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2006 (RETROACTIVE)]:
3 Sec. 86. (a) ~~Within~~ **Not later than** thirty (30) days after the county
4 auditor receives the certification of final costs for the construction or
5 reconstruction of a drain, ~~he~~ **the auditor** shall deliver a copy of the
6 ditch duplicate to the county treasurer. The treasurer shall either:

7 (1) **not later than fifteen (15) days after receipt of the copy of**
8 **the ditch duplicate**, mail to each person owning lands assessed
9 for the construction or reconstruction a statement showing:

10 **(A)** the total amount of the assessment; and

11 **(B)** the installment currently due; ~~within fifteen (15) days after~~
12 **receipt of the copy of the ditch duplicate**; or

13 (2) add a statement showing:

14 **(A)** the total amount of the assessment; and

15 **(B)** the installment currently due;

16 to the first property tax statement mailed by the county treasurer
17 after receipt of the copy of the ditch duplicate to each person



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owning lands assessed for the construction or reconstruction.
 The county treasurer shall designate a statement described in subdivision (2) in a manner distinct from general taxes. A statement described in subdivision (1) or (2) must state that the owner may pay the assessment in full within one (1) year or may pay only the installment due within the current year, with deferred payments in annual installments with interest at ten percent (10%) per year (except as otherwise provided in section 85(c) of this chapter).

(b) Each year, the county treasurer shall add to the tax statements of a person owning the land affected by an assessment, designating it in a manner distinct from general taxes, the full annual assessment for periodic maintenance and all construction and reconstruction assessments due in the year the statement is sent.

(c) For purposes of the collection of any assessment, the assessments are considered taxes within the meaning of IC 6-1.1, and they shall be collected in accordance with the property tax collection provisions of IC 6-1.1, except for the following:

(1) An assessment is not the personal obligation of the owner of the land affected by the assessment, and only the land actually affected by an assessment shall be sold for delinquency.

(2) An annual assessment for periodic maintenance that is not more than twenty-five dollars (\$25) shall be paid at the first time after the assessment when general property taxes are payable.

(3) An assessment of less than five dollars (\$5) is increased to five dollars (\$5). The difference between the actual assessment and the five dollar (\$5) amount that appears on the statement is a low assessment processing charge. The low assessment processing charge is considered a part of the assessment.

(4) The exemption under IC 6-1.1-10-2 does not apply to assessments imposed under this chapter.

SECTION 2. [EFFECTIVE JANUARY 1, 2006 (RETROACTIVE)]

(a) For purposes of this SECTION, "notice of assessment" refers to a notice of assessment mailed under:

- (1) IC 36-9-27-40(b);**
- (2) IC 36-9-27-52(b);**
- (3) IC 36-9-27-63(b);**
- (4) IC 36-9-27-92(b); or**
- (5) IC 36-9-27-93(b).**

(b) IC 36-9-27-86, as amended by this act, applies to an assessment only if the notice of assessment is mailed after December 31, 2005.

(c) The state is not entitled to a refund of an assessment paid by

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1 **the state for which the notice of assessment was mailed before**
2 **January 1, 2006.**
3 **SECTION 3. An emergency is declared for this act.**

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